REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

KEANSBURG MARKETING CORPORATION,
Respondent.

CTA *EB* NO. 1871
(CTA Case No. 9076)

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KEANSBURG MARKETING CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 1872
(CTA Case No. 9076)

Present:

DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

MAR 12 2020 4:16 p.m.

x- -x

D E C I S I O N

MANAHAN, J.:

This resolves the *Petition for Review*[1] filed by the Commissioner of Internal Revenue (CIR) on June 27, 2018 under CTA EB Case No. 1871, and the *Petition for Review*[2] filed by Keansburg Marketing Corporation (KMC) on June 13,

[1] *Rollo,* CTA EB No. 1871, pp. 1-15.
[2] *Rollo,* CTA EB No. 1872, pp. 1-21.

2018 under CTA EB No. 1872, pursuant to Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended.[3]

Petitioner CIR, under CTA EB No. 1871, prays for the partial reversal and setting aside of the January 5, 2018 *Decision*[4] and May 23, 2018 *Resolution*[5] promulgated by the Third Division of the Court of Tax Appeals (CTA) in CTA Case No. 9076 entitled *"Keansburg Marketing Corporation vs. Commissioner of Internal Revenue"*, while Petitioner KMC, under CTA EB No. 1872, prays that this Court vacate the abovementioned assailed decision and resolution, and instead render a new judgment declaring null and void the deficiency value-added tax (VAT) assessment inclusive of penalties which was issued by respondent CIR.

The dispositive portions of the assailed *Decision* and *Resolution* read:

Decision[6] dated January 5, 2018:

> "**WHEREFORE**, the instant Petition for Review filed by petitioner Keansburg Marketing Corporation on June 22, 2015, is **PARTIALLY GRANTED**. Consequently, the assessment issued by respondent Commissioner of Internal Revenue against petitioner for taxable period January 1 to June 30, 2012 for deficiency Value-Added Tax is **UPHELD IN PART**. Accordingly, petitioner is hereby **DIRECTED TO PAY** respondent the amount of ₱7,917,533.18, representing deficiency VAT inclusive of twenty-five percent (25%) surcharge imposed under Section 248(A)(3) of the NIRC of 1997, as amended, as computed below:

Basic deficiency VAT	₱ 6,334,026.54
Add: 25% Surcharge	1,583,506.64
Total VAT due	**₱ 7,917,533.18**

> In addition, petitioner is **ORDERED TO PAY** (a) Deficiency interest at the rate of twenty percent (20%) per annum on the basic deficiency VAT of ₱6,334,026.54 computed from July 25, 2012, until full payment thereof

[3] Rules of the Court of Tax Appeals – approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals – approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA; and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).
[4] *Rollo*, CTA EB No. 1871, pp. 18-46.
[5] *Id.*, pp. 84-90.
[6] *Supra*, Note 4.

pursuant to Section 249(B) of the NIRC of 1997, as amended; and (b) Delinquency interest at the rate of 20% per annum on the total amount of P7,917,533.18 and on the 20% deficiency interest which have accrued as afore-stated (a), computed from November 24, 2014, until full payment thereof pursuant to Section 249(C) of the NIRC of 1997, as amended.

SO ORDERED."

Resolution[7] dated May 23, 2018:

"**WHEREFORE**, petitioner's and respondent's Motions for Partial Reconsideration dated January 25, 2018 and January 26, 2018 respectively are **DENIED,** for lack of merit. The Decision dated January 5, 2018 is **AFFIRMED**.

SO ORDERED."

The Facts

As culled from the records of this case under CTA EB Case No. 1871, petitioner CIR as head of the Bureau of Internal Revenue (BIR), has the authority to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws or portions thereof administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.[8]

Respondent KMC is a domestic corporation whose office is located at 114 Legaspi Street, Legaspi Village, Makati City. It is registered with the Securities and Exchange Commission (SEC) with Company Registration No. AS091-194028 issued on August 2, 1991, and with the Bureau of Internal Revenue (BIR) with Tax Identification Number (TIN) 005-011-362-000. It is primarily engaged in the business of buying, selling, distributing, and marketing at wholesale and retail of fermented liquor, bottled water, and other beverages.[9]

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[7] *Supra*, Note 5.
[8] *Rollo*, CTA EB No. 1871, Decision dated January 5, 2018, p. 19.
[9] *Id.*, pp. 18-19.

For the period covering January to June 30, 2012, respondent KMC manually filed its Monthly and Quarterly VAT Returns as follows:[10]

PERIOD COVERED (2012)	DATE FILED
January	February 20, 2012
February	March 19, 2012
First Quarter	April 25, 2012
April	May 21, 2012
May	June 20, 2012
Second Quarter	July 23, 2015

On March 18, 2013, respondent KMC received Letter of Authority (LOA) No. VOS-2013-00000121 10 dated March 14, 2013, authorizing Revenue Officer (RO) Jenny Ferrera and Group Supervisor (GS) Renan Plata of BIR Revenue District No. V08-Assessment Division, to conduct an examination of petitioner's books of accounts and other accounting records for VAT for the period January 1, 2012 to June 30, 2012, pursuant to BIR Revenue Memorandum Order (RMO) No. 20-2012, VAT Audit Program.[11]

Thereafter, petitioner CIR issued a Preliminary Assessment Notice (PAN) dated September 12, 2014, which petitioner received on September 15, 2014 with the attached Details of Discrepancies and Analysis of Sales per Third Party Information (TPI) from BIR's Audit Information, Tax Exemption and Incentives Division (AITEID) for January to June 2012.[12]

On October 27, 2014, respondent KMC received a Formal Assessment Notice (FAN) dated October 22, 2014, Details of Discrepancies, Assessment Notice No. VT-ELA16721-12-14-1007 and Analysis of Sales per TPI from AITEID; assessing it for deficiency VAT in the alleged amount of P113,580,794.29, inclusive of interest, for taxable period January 1 to June 30, 2012.[13]

On November 24, 2014, respondent filed a Protest to the FAN with the Office of the Regional Director Jonas DP Amara of Revenue Region No. 8 - Makati, through a Request for Reconsideration of the assessment in the FAN, praying for its

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[10] *Id.*, pp. 19-20.
[11] *Rollo*, CTA EB No. 1871, Decision dated January 5, 2018, pp. 19-20.
[12] *Id.*, p. 20.
[13] *Id.*

cancellation and withdrawal.[14] On June 22, 2015, respondent filed its Petition for Review grounded on petitioner CIR's inaction.

After the trial of the case, the Court in Division partially granted respondent KMC's petition but upheld in part petitioner CIR's deficiency VAT assessment in the amount of ₱7,917,533.18, inclusive of surcharge but exclusive of interest.

Both parties then moved for the reconsideration of said ruling but the same were denied by the Court in Division under the assailed resolution which was received by petitioner CIR and respondent KMC on May 29, 2018 and May 30, 2018, respectively. Petitioner CIR moved[15] for an extension of time to file its petition for review which was eventually granted[16] by this Court.

Hence, the filing of the instant Petitions for Review on June 27, 2018 and June 13, 2018 by petitioner CIR and respondent KMC, respectively.

On June 29, 2018, this Court consolidated CTA EB No. 1872 with CTA EB No. 1871, bearing the lower docket number.[17]

On July 16, 2018, the parties were directed by this Court to file their respective comment on each other's petition. However, only respondent KMC filed its comment under CTA EB No. 1871, hence, this Court directed the parties to submit their respective Memoranda.[18]

Respondent KMC filed its Memorandum[19] on January 14, 2019 while Petitioner CIR did not file his Memorandum[20]. Thus, on March 21, 2019, this Court ruled that the instant petitions were submitted for decision.[21]

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[14] *Rollo*, CTA EB No. 1871, Decision dated January 5, 2018, p. 20.
[15] *Id.*, Motion for Extension of Time to File Petition for Review, p. 1.
[16] *Id.*, Minute Resolution dated June 14, 2018, p. 4.
[17] *Id.*, Minute Resolution dated June 29, 2018, p. 91.
[18] *Id.*, Resolution dated December 4, 2018, pp. 105-106.
[19] *Id.*, pp. 107-131.
[20] *Id.*, Records Verification dated February 19, 2019, p. 132.
[21] *Id.*, Resolution dated March 21, 2019, pp. 134-135.

The Issue

The sole issue that can be derived from the cited grounds in the instant petitions and memorandum is:

> Whether the Court in Division erred in partially cancelling petitioner CIR's assessment of respondent KMC's deficiency VAT assessment.

Arguments of Petitioner CIR[22]

Petitioner CIR, under CTA EB No. 1871, argues that although the required certification or confirmation from the alleged third-party sources to support the amount per BIR-TPI data, Revenue Memorandum Order (RMO) No. 04-03 or RMO No. 46-2004 did not state that the absence of such sworn statement, certification, or confirmation from third-party shall render the assessment void. Petitioner CIR insists that the assessment against respondent KMC's underdeclared sales for the period January 1, to June 30, 2012 was valid and presumed to be correct in the absence of any proof of irregularities in said assessment, hence, said assessment should be sustained by this Court.

On the other hand, respondent KMC argues that the issues raised by petitioner CIR were already passed upon by the Court in Division particularly in the assailed resolution. It insists that verification from third-party sources which were supposed to be in the Summary List of Sales/Purchases (SLSP) is required since the ones who accessed and retrieve the data or information in BIR data system were its own personnel or employee.

Arguments of Petitioner KMC[23]

Petitioner KMC, under CTA EB No. 1872, argues that this Court is limited to resolving the correctness of the assessment by weighing the arguments and bases cited by respondent CIR as against its counter-arguments and explanations. Hence, this Court should not have further made a disallowance for reasons other than the ones stated by respondent CIR in the said assessment.

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[22] *Supra.* Note 1.
[23] *Supra.* Note 17.

Petitioner KMC also argues that respondent CIR made a "sweeping disallowance" without actually checking the veracity of said disallowance. Instead, it was the Independent Certified Public Accountant (ICPA) who did the checking of the supporting documents in behalf of the former.

Petitioner KMC insists that it did comply with the substantiation requirement to support its claim for input VAT.

Ruling of the Court *En Banc*

This Court shall determine first whether the instant petition is within the Court's jurisdiction.

The Court of Tax Appeals is a court of special jurisdiction and can only take cognizance of such matters as are clearly within its jurisdiction.[24] The jurisdiction of the CTA regarding claims for refund is provided under Section 7(a)(2) of Republic Act (RA) No. 1125, as amended by RA Nos. 9282 and 9503, which provides:

> "SEC. 7. *Jurisdiction.* – The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) xxx xxx;
>
> (2) **Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relations thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial;" (*Emphasis supplied*)

Similarly, Section 3(b)(2) of Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) states:

> "SEC. 3. *Cases within the jurisdiction of the Court in Division.* – The Court in Division shall exercise:

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[24] *Commissioner of Internal Revenue vs. Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.)*, G.R. No. 169778, March 12, 2014.

> (a) Exclusive original over or appellate jurisdiction to review by appeal the following:
>
> (1) xxx xxx;
>
> (2) **Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments,** refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, ... (*Emphasis supplied*)

Based on the foregoing, the Court in Division shall exercise exclusive jurisdiction to review by appeal the inaction of petitioner CIR in cases involving disputed assessment.

Basic hornbook principle is that jurisdiction over the subject matter of a case is conferred by law and determined by the allegations in the complaint which comprise a concise statement of the ultimate facts constituting the plaintiff's cause of action. The nature of an action, as well as which court or body has jurisdiction over it, is determined based on the allegations contained in the complaint of the plaintiff, irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein. The averments in the complaint and the character of the relief sought are the ones to be consulted. Once vested by the allegations in the complaint, jurisdiction also remains vested irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein.[25]

The assailed resolution was received by petitioner CIR and respondent KMC on May 29, 2018 and May 30, 2018, respectively. Thus, under Section 3(b) of Rule 8 of RRCTA, the petitioner CIR and respondent KMC had fifteen (15) days or until June 13, 2018 and June 14, 2018, respectively, to file an appeal before this Court.

Petitioner CIR moved for an extension of time to file its petition for review which was eventually granted by this Court until June 28, 2018. The filing of the parties' respective Petitions for Review is within the prescriptive period. Hence, this Court has jurisdiction over said petitions.

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[25] *Philip L. Go et al. v. Distinction Properties Development and Construction, Inc.,* G.R. No. 194024, April 25, 2012.

As to the insistence of petitioner CIR under CTA EB No. 1971 that the use of Summary List of Sales and Purchases (SLSP) as the source of its assessment without need of third-party certification or confirmation should be presumed correct, such reliance by petitioner CIR was totally erroneous.

Respondent KMC correctly observed that such listing was generated by petitioner CIR's own information/data base system, hence, a self-serving evidence which requires confirmation or verification from third-party entities who were listed in the said SLSP.

Petitioner CIR should be aware that the data on said listing as generated by his own integrated tax system (ITS) maybe considered only as "red flag" that requires further investigation, confirmation and validation in order that the resulting assessment may be anchored on empirical evidence to ensure an airtight case against respondent KMC.

Thus, the reliance on said Third Party Information as basis for assessing respondent KMC with alleged deficiency VAT will render the latter a mere presumption, hence, invalid.

In *Commissioner of Internal Revenue v. Hantex Trading Co., Inc.*[26], which was cited in the assailed decision, the Supreme Court ruled that petitioner CIR's assessment to be presumed correct must have a rational basis, otherwise, it is not valid, viz:

> "However, the *prima facie* correctness of a tax assessment does not apply upon proof that an assessment is utterly without foundation, meaning it is arbitrary and capricious. Where the BIR has come out with a "naked assessment," i.e., without any foundation character, the determination of the tax due is without rational basis. In such a situation, the U.S. Court of Appeals ruled that the determination of the Commissioner contained in a deficiency notice disappears. *Hence, the determination by the CTA must rest on all the evidence introduced and its ultimate determination must find support in credible evidence.*"

Further, in *Commissioner of Internal Revenue v. BASF Coating + Inks Phil., Inc.*[27], the Supreme Court ruled that assessment must be established first, otherwise, it will violate taxpayer's right to due process, to wit:

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[26] G.R. No. 136975, March 31, 2005.
[27] G.R. No. 198677, November 26, 2014.

> "...An invalid assessment bears no valid fruit. The law imposes a substantive, not merely a formal, requirement. To proceed heedlessly with tax collection without first establishing a valid assessment is evidently violative of the cardinal principle in administrative investigations: that taxpayers should be able to present their case and adduce supporting evidence..."

Thus, the Court in Division did not err in finding that the assessment on the basis of the SLSP alone is invalid.

As to petitioner KMC's position under CTA EB No. 1872 that this Court is limited only to the arguments and explanations adduced by both parties at the assessment level in resolving the correctness of the assessment, such contention is flawed.

The Court is not confined solely to the issues raised by the party-litigants. It can delve on other issues or matter related to the *lis mota* of the case which will help in its complete resolution. As held in the case of *Salvador Comilang v. Francisco Burcena and Mariano Burcena*[28] and we quote:

> "**Once a court acquires jurisdiction over a case, it has wide discretion to look upon matters which, although not raised as an issue, would give life and meaning to the law**. Indeed, the Rules of Court recognize the broad discretionary power of an appellate court to consider errors not assigned. **Section 8, Rule 51** of the 1997 Rules of Civil Procedure provides:
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>> SEC. 8 *Questions that may be decided.* No error which does not affect the jurisdiction over the subject matter or the validity of the judgment appealed from or the proceedings therein will be considered, unless stated in the assignment of errors, **or closely related to or dependent on an assigned error and properly argued in the brief**, save as the court may pass upon plain errors and clerical errors.
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> Thus, an appellate court is clothed with ample authority to review rulings even if they are not assigned as errors in the appeal in these instances: (a) grounds not assigned as errors but affecting jurisdiction over the subject matter; (b) matters not assigned as errors on appeal but are **evidently plain or clerical errors** within contemplation of law; (c) matters not assigned as errors on appeal but

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[28] G.R. No. 146853, February 13, 2006.

> consideration of which **is necessary in arriving at a just decision and complete resolution** of the case or to serve the interests of justice or to avoid dispensing piecemeal justice; (d) matters not specifically assigned as errors on appeal but raised in the trial court and are **matters of record having some bearing on the issue submitted** which the parties failed to raise or which the lower court ignored; (e) matters not assigned as errors on appeal but **closely related to an error assigned**; and (f) matters not assigned as errors on appeal but **upon which the determination of a question properly assigned, is dependent**." (*Emphasis supplied*)

In *SMI-ED Philippines Technology, Inc. v. Commissioner of Internal Revenue*[29], the Supreme Court ruled that this Court has no assessment power like that of respondent CIR but only determines if the payment of proper taxes is correct, to wit:

> "As earlier established, the Court of Tax Appeals has no assessment powers. In stating that petitioner's transactions are subject to capital gains tax, however, the Court of Tax Appeals was not making an assessment. It was merely determining the proper category of tax that petitioner should have paid, in view of its claim that it erroneously imposed upon itself and paid the 5% final tax imposed upon PEZA-registered enterprises.
>
> The determination of the proper category of tax that petitioner should have paid is an incidental matter necessary for the resolution of the principal issue, which is whether petitioner was entitled to a refund.
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> The issue of petitioner's claim for tax refund is intertwined with the issue of the proper taxes that are due from petitioner. A claim for tax refund carries the assumption that the tax returns filed were correct. If the tax return filed was not proper, the correctness of the amount paid and, therefore, the claim for refund become questionable. In that case, the court must determine if a taxpayer claiming refund of erroneously paid taxes is more properly liable for taxes other than that paid."

Although the abovementioned case pertains to claim for refund, by applying in analogy the rationale of the said case, the disallowance made by the Court in Division was part of the mandate of this Court in determining the validity of the assessment or the proper taxes to be paid by taxpayer, hence, it should not be limited only to the evidence submitted by the parties. The Court can make its own determination as to the

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[29] G.R. No. 175410, November 12, 2014.

correctness of the assessment particularly on the computation made.

As to petitioner KMC's allegation of "sweeping disallowance" allegedly made by respondent CIR in the subject assessment despite its compliance with the substantiation requirement to support its claim for input VAT, the disquisitions and the determination made by the Court in Division in the assailed decision were the result of the factual findings of said Court and they must be given great respect, absent any proof of grave abuse of discretion, arbitrariness, or capriciousness on the part of the Court *a quo*.

In *Republic of the Philippines, represented by the Commissioner of Internal Revenue v. Team (Phils.) Energy Corporation (Formerly Mirant (Phils.) Energy Corporation*[30], the Supreme Court ruled on this matter as follows:

> "With regard to the second requirement, it is fundamental that the **findings of fact by the CTA in Division are not to be disturbed without any showing of grave abuse of discretion** considering that the members of the Division are in the best position to analyze the documents presented by the parties..." (*Emphasis supplied*)

In *Heirs of Teresita Villanueva et al. v. Heirs of Petronila Syquia-Mendoza et al.*[31], the Supreme Court explains further the respect given to the factual findings of the trial courts, to wit:

> "Findings of fact made by a trial court are accorded the highest degree of respect by an appellate tribunal and, absent a clear disregard of the evidence before it that can otherwise affect the results of the case, those findings should not simply be ignored. Absent any clear showing of abuse, arbitrariness, or capriciousness committed on the part of the lower court, its findings of facts are binding and conclusive upon the Court. The reason for this is because **the trial court was in a much better position to determine which party was able to present evidence with greater weight.**" (*Emphasis supplied*)

Petitioner KMC did not allege nor present any evidence of grave abuse of discretion, arbitrariness, or capriciousness on

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[30] G.R. No. 188016, January 14, 2015.
[31] G.R. No. 209132, June 05, 2017.

the part of the Court in Division. Thus, this Court shall not disturb its factual findings.

WHEREFORE, premises considered, the instant Petitions for Review are hereby **DENIED** for lack of merit. Accordingly, the assailed January 5, 2018 *Decision*[32] and May 23, 2018 *Resolution*[33] are hereby **AFFIRMED.**

However, in view of the issuance of Revenue Regulations (RR) No. 21-2018 with respect to the computation of deficiency and delinquency interest, the assailed *Decision* is **MODIFIED** with respect to interests, as follows:

> **WHEREFORE,** the instant Petition for Review filed by petitioner Keansburg Marketing Corporation on June 22, 2015, is **PARTIALLY GRANTED.** Consequently, the assessment issued by respondent Commissioner of Internal Revenue against petitioner for taxable period January 1 to June 30, 2012 for deficiency Value-Added Tax is **UPHELD IN PART.** Accordingly, petitioner is hereby **DIRECTED TO PAY** respondent the amount of **TWENTY-ONE MILLION FIVE HUNDRED FIFTY-EIGHT THOUSAND FORTY-TWO PESOS AND FORTY-NINE CENTAVOS (₱21,558,042.49)**, representing basic deficiency Value-Added Tax and the twenty-five percent (25%) surcharge, twenty percent (20%) deficiency interest and twenty percent (20%) delinquency interest imposed under Sections 248(A)(3), 249(B) and (C) of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, as follows:

Basic Deficiency VAT	₱ 6,334,026.54
Add: 25% Surcharge	1,583,506.64
20% Deficiency Interest *(₱6,334,026.54 x 20% x 852/365 days)*	2,957,035.95
Total Amount Due as of November 24, 2014	**₱10,874,569.13**
Add: 20% Deficiency Interest *(₱6,334,026.54 x 20% x 1,133/365 days)*	3,932,302.50
20% Delinquency Interest *(₱10,874,569.13 x 20% x 1,133/365 days)*	6,751,170.86
Total Amount Due as of December 31, 2017	**₱21,558,042.49**

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[32] *Supra*, Note 4.
[33] *Supra*, Note 5.

In addition, petitioner is **ORDERED TO PAY** respondent delinquency interest at the rate of twelve percent (12%) on the ₱10,874,569.13 total amount due as of November 24, 2014 computed from January 1, 2018 until full payment thereof, pursuant to Section 249(C) of the NIRC of 1997, as amended by Republic Act No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN), as implemented by RR No. 21-2018.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the cases were assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice